

IN THE SPECIFICATION

 Please replace the paragraph beginning at page 5, line 29, with the following:

B1
If the determined present CPU utilization value is found to be less than the entered and set CPU utilization threshold, then according to a box 280, the incoming call is processed normally, and execution returns to box 240.

 Please replace the paragraph beginning at page 6, line 5, with the following:

B2
The call handling mechanism of the program of the invention ensures that the sound quality of all calls is maintained, and that existing calls are not dropped ~~to~~ due to CPU overload, by refusing to accept new calls that would cause the central processing unit to be overloaded.